IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Inou Toru et al.

Serial No.: 10/551,124

Filed: September 26, 2005

For: ULTRA-LIGHT SOUND INSULATOR

Group: 1771

Examiner: Chang, V.

Conf. No.: 4032

AMENDMENT

Commissioner For Patents P.O. Box 1450 Alexandria, VA 22313-1450

January 11, 2008

Sir:

This is in response to the Office Action mailed October 11, 2007, in connection with the above-identified application. The amendments are listed below and set forth on the following pages.

Amendments to the Claims; and

Remarks are included following the amendments.